

STATE OF NEW YORK

DIVISION OF TAX APPEALS

_____	:	
In the Matter of the Petition	:	
	:	
of	:	DETERMINATION
	:	DISMISSING PETITION
UNIVERSAL E BUSINESS SOLUTIONS LLC	:	
	:	DTA NO. 851019
for Redetermination of a Deficiency or for Refund	:	
of Corporation Tax under Article 9 of the Tax Law :	:	
for the Year 2022.	:	
_____	:	

Pursuant to 20 NYCRR 3000.3 (a), all proceedings in the Division of Tax Appeals must be commenced by the filing of a petition. Pursuant to 20 NYCRR 3000.3 (b), the form of the petition sets forth the required information that must be included in the petition. Petitioner is required to provide a copy of the order of the conciliation conferee being protested (*see* 20 NYCRR 3000.3 [b] [8]).

On September 6, 2024, the Division of Tax Appeals made a written request to petitioner for a copy of the conciliation order. To date, petitioner has not provided it.

Therefore, with no response received from petitioner, pursuant to 20 NYCRR 3000.3 (d) (2),

It is ORDERED, on the motion of the supervising administrative law judge, that the petition be, and is hereby, dismissed with prejudice as of this date.

DATED: Albany, New York
October 2, 2025

/s/ Donna M. Gardiner
Donna M. Gardiner
Supervising Administrative Law Judge